

## Article - Education

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§5–234.

(a) (1) Except as provided by paragraph (2) of this subsection and subsections (e) and (f) of this section, for each of the following programs, “minimum school funding” means at least 75% of the per pupil amount applicable to each of the following programs:

- (i) The foundation program under § 5–213 of this subtitle;
- (ii) The compensatory education program under § 5–222 of this subtitle;
- (iii) The English learner education program under § 5–224 of this subtitle;
- (iv) The special education program under § 5–225 of this subtitle;
- (v) Public providers of prekindergarten under § 5–229 of this subtitle;
- (vi) Transitional supplemental instruction under § 5–226 of this subtitle;
- (vii) The comparable wage index grant under § 5–216 of this subtitle; and
- (viii) The college and career readiness program under § 5–217 of this subtitle.

(2) Except as provided by subsection (e) of this section, for each of the following programs, “minimum school funding” means 100% of the per pupil amount applicable to each of the following programs:

- (i) Private providers of prekindergarten under § 5–229 of this subtitle; and
- (ii) The per pupil grant under the concentration of poverty program under § 5–223 of this subtitle.

(b) (1) For each school, the county board shall distribute the minimum school funding amount for the applicable program multiplied by the school enrollment for the applicable program.

(2) On or before July 1, 2024, for fiscal year 2025, and each July 1 thereafter, each county board shall report on the county board's compliance with this section to the Department and the Accountability and Implementation Board established under Subtitle 4 of this title.

(3) A county board may request a waiver under § 5–406 of this title from this provision for reasons including:

(i) A significant shift in total school-level enrollment between the prior year and the current year;

(ii) A significant shift in school-level enrollment of at-promise students between the prior year and the current year; and

(iii) A significant difference in the amount of funding provided through the formula and the amount of expenditures necessary for a category of at-promise students.

(c) On or before July 1, 2023, the Department shall, in collaboration with the Accountability and Implementation Board established under Subtitle 4 of this title:

(1) Implement a financial management system and student data system capable of tracking and analyzing the requirements under this section and integrating local school system data; and

(2) Update the “Financial Reporting Manual for Maryland Public Schools” to ensure uniformity in reporting expenditures for each school.

(d) For fiscal years 2023 and 2024, each county board and the Department shall report to the Accountability and Implementation Board established under Subtitle 4 of this title expenditures for each school in accordance with the federal Every Student Succeeds Act requirements for reporting expenditures.

(e) (1) A county board may exclude from the requirements of this section, countywide obligations and contracts for goods and services that cannot be allocated at the school level.

(2) If a county board makes the exclusion under paragraph (1) of this subsection, the county board shall report the reason for the exclusion to the Department.

(f) For the purposes of this section, subsection (a)(1)(iv) of this section may be reported in the aggregate for each county.

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